

## **Utah Constitution—Creation, Powers, and Duties of State Tax Commission**

### **Article XIII, Section 6. [State Tax Commission.]**

(1) There shall be a State Tax Commission consisting of four members, not more than two of whom may belong to the same political party.

(2) With the consent of the Senate, the Governor shall appoint the members of the State Tax Commission for such terms as may be provided by statute.

(3) The State Tax Commission shall:

(a) administer and supervise the State's tax laws;

(b) assess mines and public utilities and have such other powers of original assessment as the Legislature may provide by statute;

(c) adjust and equalize the valuation and assessment of property among the counties;

(d) as the Legislature provides by statute, review proposed bond issues, revise local tax levies, and equalize the assessment and valuation of property within the counties; and

(e) have other powers as may be provided by statute.

(4) Notwithstanding the powers granted to the State Tax Commission in this Constitution, the Legislature may by statute authorize any court established under Article VIII to adjudicate, review, reconsider, or redetermine any matter decided by the State Tax Commission relating to revenue and taxation.